

INSTRUCTIONS FOR APPLICATION FOR EXTENSION OF TIME TO FILE A MUSKEGON INCOME TAX RETURN

WHO MAY REQUEST AN EXTENSION

A taxpayer may request an extension of time to file an annual Muskegon income tax return. An extension is a request for additional time to file an annual tax return. Extensions are allowed for the following types of returns:

M-1040	RESIDENT & NONRESIDENT INDIVIDUAL INCOME TAX RETURN
M-1040EZ	RESIDENT & NONRESIDENT INDIVIDUAL INCOME TAX RETURN
M-1065	PARTNERSHIP INCOME TAX RETURN
M-1120	CORPORATION INCOME TAX RETURN

An extension is not a request for additional time to pay tax due.

PERSONS OUTSIDE THE UNITED STATES

Where the federal internal revenue code grants an automatic extension to persons outside the United States, an automatic extension to the same date will be granted by the Muskegon income Tax Department. If more time than the automatic extension allows is needed, an application for extension must be filed.

EXTENSION NOT ALLOWED FOR WITHHOLDING OR ESTIMATED TAX PAYMENTS

Extensions are not allowed for filing monthly or quarterly returns, making payments of tax withheld, or making payments on a Declaration of estimated tax.

EXTENSION AUTOMATICALLY GRANTED

Upon filing an Application for Extension of Time to File a Muskegon Income Tax Return, the Income Tax Department will grant an extension, for up to six months provided that:

1. The extension request is filed by the due date of the return;
2. A tentative return (a section of the application) and payment of the tentative tax due is made; and
3. All filing and payment requirements of the Muskegon Income Tax Ordinance are satisfied.

WHO MUST FILE DECLARATION OF ESTIMATED INCOME TAX

1. **Individuals and Unincorporated Businesses:** Every resident or nonresident who expects taxable income from which Muskegon income tax will not be withheld must file a Declaration of Estimated Income Tax. A Declaration is not required if the estimated tax is one hundred dollars (\$100.00) or less. A husband and wife may file a joint Declaration.
2. **Corporations:** A corporation (including Subchapter S corporations) subject to the tax on all or part of its net profits must file a Declaration of Estimated Income Tax. A Declaration is not required from corporations if the estimated tax is two hundred fifty dollars (\$250.00) or less.
3. **Partnerships:** A partnership which elects to pay the tax on behalf of its partners must file a Declaration of Estimated Income Tax if the tax due from the partnership is expected to exceed one hundred dollars (\$100.00). If the partnership elects to pay the tax on behalf of the partners, a partner will not be required to file a Declaration as an individual unless the partner has other income on which the Muskegon income tax is expected to exceed one hundred dollars (\$100.00).

PREPARING THE APPLICATION FOR EXTENSION

Prepare the application for extension in duplicate. File the original with the Muskegon Income Tax Department. When the application for extension is timely filed and the tax payment requirements are met, the extension is automatically granted. A copy of the application for extension is to be attached to the Muskegon income tax return at the time of filing the return.

APPLICATION FOR EXTENSION OF TIME TO FILE MUSKEGON INCOME TAX RETURN

Prepare this form in duplicate. File the original with the Muskegon Income Tax Department on or before the due date for filing a return. Attach the duplicate to your Muskegon income tax return.

NAME	SOCIAL SECURITY OR EMPLOYER I.D. NUMBER
NUMBER AND STREET	CHECK TYPE OF RETURN TO BE FILED:
CITY, STATE & ZIP CODE	<input type="checkbox"/> FORM M-1040 <input type="checkbox"/> FORM M-1040EZ <input type="checkbox"/> FORM M-1065 <input type="checkbox"/> FORM M-1120 <input type="checkbox"/> Other-____

REASON FOR EXTENSION REQUEST

The Muskegon Income Tax Ordinance limits the extension of time for filing annual returns to SIX months from the original due date.

A _____ month extension of time until _____, 20____, is hereby requested in which to file the Muskegon income tax return of the above for the taxable year beginning _____, 20____, and ending _____, 20____.

TENTATIVE TAX

THE TAX TENTATIVELY DETERMINED TO BE DUE MUST BE PAID WITH THIS EXTENSION.

1. Tentative City of Muskegon Tax \$ _____
2. Less:
 - a. Estimated income tax payments \$ _____
 - b. Other credits \$ _____
3. **BALANCE DUE (Include payment of this amount with extension)** \$ _____
 The extension is automatically granted upon payment of the tentative tax balance due.
 Failure to pay the tentative tax balance due invalidates the extension request.

Signature of taxpayer, officer or agent

Date

MAIL TO: MUSKEGON INCOME TAX DEPARTMENT, P.O. BOX 29, MUSKEGON, MI 49443-0029